IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 24TH AUGUST 2006 / 2ND BHADRA 1928

ST.Rev..No. 314 of 2003()

TA.425/1999 of COMMR.KERALA AGR.IT & STAT,TVM.
.....

REVISION PEITTIONER/REVENUE/APPELLANT

STATE OF KERALA, REP. BY THE
DEPUTY COMMISSIONER (LAW), COMMERCIAL
TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.V.V. ASOKAN.

RESPONDENTS: ASSESSEE/RESPONDENT

M/S. INDIAN RESINS POLYMERS CASHEW
KOLLAM.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 24/08/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

- - - -

attested by the Bank, we do not think that these are sufficient evidence towards sale taking place outside the State. It is seen that the licence is also issued in Kerala. However, we feel that petitioner can be given one more opportunity to produce evidence before the Tribunal about the endorsement in the licence, the Bank in which payment is received etc., to substantiate whether the sale took place outside Kerala or not.

We accordingly, set aside the order of the Tribunal with a direction to the Tribunal to consider the evidence and if it is proved that respondent made sales outside Tamil Nadu, to grant exemption or otherwise confirm the assessment.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

sb

K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

- - - - - - - - -- -

W.A. No. OF 200

- -- - - - - - - - - - - - - - -

JUDGMENT

Dated this the day of February, 200.